

00-0-1073

(Do Not Write Above This Line)

AN ORDINANCE  
BY LEE MORRIS

AN ORDINANCE TO AMEND SECTION 146-26(b), (c), (d), (e) and (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBY LEVY, CITY PARKS LEVY EDUCATION LEVY, AND THE SPECIAL TAX DISTRICT LEVY FOR PROVIDING LIBRARY SERVICES IN THAT PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; TO REPEAL CONFLICTING LAWS; AND FOR OTHER PURPOSES. 7/17/00 Motion to *TO HAVE CARRIED by Roll Call Vote*

SUBSTITUTE

ADOPTED BY  
JUL 19 2000

- ☐ CONSENT REFER  
☐ REGULAR REPORT REFER  
☐ ADVERTISE & REFER  
☐ 1st ADOPT 2nd READ & REFER  
☒ PERSONAL PAPER REFER

COUNCIL

Date Referred

7/5/00

Referred To:

Finance / Executive

Date Referred

Referred To:

Date Referred

Referred To:

First Reading

Committee

Date

Chair

Referred to

Committee

Date

7-12-00

Chair

Action:

(Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

Committee

Date

Chair

Action:

Fav, Adv, Hold (see rev. side)

Other:

Members

Refer To

FINAL COUNCIL ACTION

☒ 2nd

☐ 1st & 2nd

☐ 3rd

Readings

☐ Consent ☐ V Vote ☒ RC Vote

CERTIFIED

CERTIFIED

JUL 19 2000

ATLANTA CITY COUNCIL PRESIDENT

*James A. Parker*

CERTIFIED

JUL 19 2000

*Rod Douglas Johnson*  
MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

JUL 19 2000

MAYOR

*[Signature]*



**SUBSTITUTE ORDINANCE**

**AN ORDINANCE TO AMEND SECTION 146-26 (b), (c), (d), (e) AND (f) OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA SO AS TO CHANGE THE AD VALOREM TAX RATE OF REAL AND PERSONAL PROPERTY FOR THE GENERAL LEVY, DEBT LEVY, CITY PARKS LEVY, EDUCATION LEVY, AND THE SPECIAL TAX DISTRICT LEVY FOR PROVIDING LIBRARY SERVICES IN THAT PORTION OF THE CITY OF ATLANTA WHICH LIES WITHIN DEKALB COUNTY; TO PROVIDE THAT THE TAX RATES ESTABLISHED HEREIN SHALL REMAIN FIXED EACH YEAR UNTIL AMENDED OR REPEALED; TO REPEAL CONFLICTING LAWS; AND FOR OTHER PURPOSES.**

**WHEREAS**, the Atlanta Board of Education is charged with the duty of operating an independent school system in the City of Atlanta and is charged by Law with the responsibility of annually recommending to the Mayor and Council of the City of Atlanta the rate of the tax levy to be made; and

**WHEREAS**, Ordinance No. 99-O-0804 Adopted by Council on June 21, 1999 and approved by the Mayor on June 22, 1999 levying the City's 1999 taxes on real and personal property contained a General Levy of 6.57 Mill and a Debt Levy of 1.32 Mill and a school operating levy of 24.93 and a school debt levy of 1.0 mill and special tax district levy of \$1.96 mill; and

**WHEREAS**, Section 146-26(A) provides that the taxes set forth in this article are levied and assessed such levies and assessments are to continue each year until amended or repealed.

**NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORIGIA**, as follows:

Section 1: That Section 146-26 (b), (c), (d), (e), and (f) of the Code of Ordinances of the City of Atlanta, as amended, be and the same is further amended by striking said subsections which reads as follows:

- (b) "General Levy. An ad valorem tax at the rate of fifteen dollars and ninety-nine cents (\$15.99) less an amount equal to nine dollars and forty-two cents (\$9.42) for the rollback of 1998 sales tax revenue to yield a net ad valorem tax at the rate of six dollars and fifty-seven cents (\$6.57) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied."
- (c) "Bonded Indebtedness. An ad valorem tax at the rate of one dollar and thirty-two cents (\$1.32) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of



principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of one dollar (\$1.00) on every \$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied."

- (d) "Parks. An ad valorem tax at the rate of fifty cents (\$.50) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is levied."
- (e) "Education Levy. An ad valorem tax at the rate of twenty-four dollars and ninety-three cents (\$24.93) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied."
- (f) "Special Tax District. An ad valorem tax at the rate of one dollars and ninety-six cents (\$1.96) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in Dekalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta for the purpose of raising revenue to provide for library services to residents of the City of Atlanta in Dekalb County, is hereby levied."

and inserting in lieu of thereof a new subsection (b), (c), (d), (e), and (f) to read as follows:

- (b) "General Levy. An ad valorem tax at the rate of fifteen dollars and forty-eight cents (\$15.48) less an amount equal to eight dollars and ninety-one cents (\$8.91) for the rollback of 1999 sales tax revenue, less twenty-nine cents (\$.29) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of six dollars and twenty-eight cents (\$6.28) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied."
- (c) "Bonded Indebtedness. An ad valorem tax at the rate of one dollar and thirty-two cents (\$1.32) less five cents (\$.05) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of one dollar and twenty-seven cents (\$1.27) on every \$1,000 or any part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the City of Atlanta, is hereby levied. An ad valorem tax at the rate of one dollar (\$1.00) less four cents (\$.04) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of ninety-six cents (\$.96) on every



\$1,000 or part thereof of the value of all real and personal property, which, under the Laws of this State is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the payment of principal and interest on bonded indebtedness for the Atlanta Board of Education, is hereby levied.”

- (d) “Parks. An ad valorem tax at the rate of fifty cents (\$.50) less two cents (\$.02) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of forty-eight cents (\$.48) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State, is subject to taxation within the corporate limits of the City for the purpose of raising revenue for the improvement of the public parks of the city, is hereby levied.”
- (e) “Education Levy. An ad valorem tax at the rate of twenty-four dollars and ninety-three cents (\$24.93) less one dollar and nine cents (\$1.09) for millage equivalent rate rollback to yield a net ad valorem tax at the rate of twenty-three dollars and eighty-four cents (\$23.84) on every \$1,000 or any part thereof of the value of all real and personal property which under the Laws of this State is subject to taxation within the corporate limits of the City for this purpose, is hereby levied.”
- (f) “Special Tax District. An ad valorem tax at the rate of one dollar and eighty-six cents (\$1.86) on every \$1,000 or any part thereof of all real and personal property within that portion of the City of Atlanta lying in Dekalb County, which under the laws of this State is subject to taxation within the corporate limits of the City of Atlanta for the purpose of raising revenue to provide for library services to residents of the City of Atlanta in Dekalb County, is hereby levied.”

Section 2: That the Tax Commissioner of Fulton County and Dekalb County, by copy of this ordinance, be and is hereby requested to specifically list all components of both the Bonded Indebtedness Levy of the City of Atlanta and Atlanta Board of Education and the General Levy of the City of Atlanta, as set forth 146-26 (a), (b), (c), (d) (e) and (f) herein, on tax bills to be rendered to citizens of Atlanta.

Section 3: That all ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed.

A true copy,

*Rhonda Daughlin Johnson*  
Municipal Clerk, CMC

ADOPTED by the Council  
APPROVED by the Mayor

JULY 19, 2000  
JULY 19, 2000

RCS# 2146  
7/19/00  
2:52 PM

Atlanta City Council

Regular Session

00-O-1073

To Amend Sec. 146-26 (b)-(f); Change Ad  
Valorem Tax Rate for Library Services  
ADOPT

YEAS: 8  
NAYS: 4  
ABSTENTIONS: 0  
NOT VOTING: 2  
EXCUSED: 0  
ABSENT 2

NV McCarty	N Dorsey	Y Moore	N Thomas
Y Starnes	N Woolard	Y Martin	B Emmons
Y Bond	B Morris	Y Maddox	N Alexander
Y Winslow	Y Muller	Y Boazman	NV Pitts

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